

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE WESTERN DISTRICT OF PENNSYLVANIA**

IN RE:) **Case No. 21-21148-GLT**
) **Chapter 11 (Subchapter V)**
Restland Memorial Parks, Inc.,) **Related Document No. 75**
) **Document No. 76**
Debtor.

SUMMARY OF THE PLAN AND DISTRIBUTIONS TO CREDITORS

This concise summary of the Plan, consistent with Local Rule 3016-2, describes with particularity the treatment of each class of Creditors and the source of funding for the Plan.

SOURCE OF FUNDING

As stated more fully in the Plan, the Debtor intends to fund the Plan through its continued business operations.

CLASSIFICATION OF CLAIM & INTERESTS

CLASS 1 - Administrative Claims	[UNIMPAIRED]	Section 2.1
CLASS 2 - First Commonwealth Bank	[IMPAIRED]	Section 2.2.2
CLASS 3 - Maiello Brungo & Maiello, LLP	[IMPAIRED]	Section 2.2.3
CLASS 4- William & Barbara Howard	[IMPAIRED]	Section 2.2.4
CLASS 5 - Wide Merchant Investment, Inc.	[IMPAIRED]	Section 2.2.5
CLASS 6 - EIN CAP, INC.	[IMPAIRED]	Section 2.2.6
CLASS 7 - Secured Tax Claims	[IMPAIRED]	Section 2.2.7
CLASS 8 - Priority Tax Claims	[IMPAIRED]	Section 2.2.8
CLASS 9 - General Unsecured Creditors	[IMPAIRED]	Section 2.2.9
CLASS 10 - Equity Interest Holders	[UNIMPAIRED]	Section 2.2.10

The specific treatment of the classes of claims and interests are marked above. The Plan proposes to pay administrative claims in full unless otherwise agreed to. The Debtor estimates approximately 3.04% will be paid on account of general unsecured claim pursuant to the Plan.

VOTING

Only holders of Allowed Claims in a class identified as ***impaired*** may vote on whether to accept or reject the Plan. A class accepts the Plan when more than one-half (1/2) in number and at least two-thirds (2/3) in dollar amount of the Allowed Claims that actually vote, vote in favor of the Plan. Also, a class of Equity Interest holders accepts the Plan when at least two-thirds (2/3) in amount of the allowed Equity Interest holders that

actually vote, vote in favor of the Plan. A class that is not impaired is deemed to accept the Plan.

Respectfully submitted,

DATE: August 5, 2021

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